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IF THE ENTIRE NET ESTATE OF THE DECEDENT IS LESS THAN \$10,000,  
THE TAX IS ZERO.

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**Effective for deaths on January 1, 1988, through June 30, 1997**

## SCHEDULE A

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### SURVIVING SPOUSE

For deaths on or after January 1, 1988, the surviving spouse is entitled to full credit of tax.  
No tax is due on this share.

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### CHILD

IF THE SHARE BEFORE EXEMPTION IS:

Not over \$50,000: No tax due.

If the share is...

Over	But Not	Tax is	Of Excess
\$50,000	\$ 55,000	\$ 1%	\$ 50,000
55,000	62,500	50 + 2%	55,000
62,500	75,000	200 + 3%	62,500
75,000	100,000	575 + 4%	75,000
100,000	125,000	1,575 + 5%	100,000
125,000	150,000	2,825 + 6%	125,000
150,000	200,000	4,325 + 7%	150,000
200,000	and up	7,825 + 8%	200,000

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### PARENT, GRANDCHILD, AND OTHER LINEAL DESCENDANTS

IF THE SHARE BEFORE EXEMPTION IS:

Not over \$15,000: No tax due.

If the share is...

Over	But Not	Tax is	Of Excess
\$15,000	\$ 20,000	\$ 1%	\$ 15,000
20,000	27,500	50 + 2%	20,000
27,500	40,000	200 + 3%	27,500
40,000	65,000	575 + 4%	40,000
65,000	90,000	1,575 + 5%	65,000
90,000	115,000	2,825 + 6%	90,000
115,000	165,000	4,325 + 7%	115,000
165,000	and up	7,825 + 8%	165,000

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**SCHEDULE B**

Brother, sister (including half-brother, half-sister), son-in-law, daughter-in-law and stepchildren.  
There is NO exemption.

IF THE SHARE IS:

Not over \$12,500: Tax is 5% of the share.

Over	But Not Over	Tax is $\$ 625 + 6\%$	Of Excess Over
\$12,500	\$ 25,000	\$ 625 + 6%	\$ 12,500
25,000	75,000	1,375 + 7%	25,000
75,000	100,000	4,875 + 8%	75,000
100,000	150,000	6,875 + 9%	100,000
150,000	and up	11,375 + 10%	150,000

**SCHEDULE C**

Grandparent, uncle, aunt, niece, nephew, foster child, cousin, brother-in-law, sister-in-law, step-grandchild, and all other individual persons.

There is NO exemption.

IF THE SHARE IS:

Not over \$50,000: Tax is 10% of the share.

Over	But Not Over	Tax is $\$ 5,000 + 12\%$	Of Excess Over
\$ 50,000	\$ 100,000	\$ 5,000 + 12%	\$ 50,000
100,000	and up	11,000 + 15%	100,000

**SCHEDULE D**

A firm, corporation or society organized for profit, including an organization failing to qualify as a charitable, educational or religious organization.

15% of the amount.

**SCHEDULE E**

A charitable, educational or religious organization, organized under the law of a foreign country, and such organizations organized under the law of another state of the United States, which does not grant an exemption to a like Iowa organization, and bequests for religious services in excess of \$500.00.

10% of the amount.

**SCHEDULE F**

Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.

5% of the amount.

**SCHEDULE G**

A charitable, religious, educational and veterans organization organized under the laws of the State of Iowa and also those organized under the laws of the other states of the United States of America, if that state grants a reciprocal exemption to like Iowa organizations. Public libraries, public art galleries, hospitals, humane societies, municipal corporations and bequests for care of cemetery lots, within the state of Iowa. Bequests for religious services not in excess of \$500.00.

Entirely Exempt

No Tax